IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO. 6 OF 2001

The Commissioner of Income Tax ... Petitioner
Mumbai City IV, Mumbai.

V/s.

M/s. Taru Lalwani Engg. Pvt. Ltd... Respondent

Mr. Ashok Kotangale i/b. H.D. Rathod for the petitioner

CORAM : H.L. GOKHALE &
V.R. KINGAONKAR,JJ.
DATED : 25th July, 2006

P.C.

. The respondent herein has been granted deduction under section 80-J for research and development. The question is sought to be raised as to whether the deduction has been rightly granted or otherwise. This issues has been covered by Division Bench of this Court in **CIT V/s. Pyrene Rai Metal Treatment Ltd.** reported in **203 ITR 752 (Bom).** The application is, therefore, rejected.

[H.L. GOKHALE, J.]

[V.R. KINGAONKAR, J.]